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NEW ORLEANS HEALTH CORPORATION
LEGISLATIVE AUDITOR

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FINANCIAL AND COMPLIANCE AUDIT
TOGETHER WITH
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED JUNE 30, 2001

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1/23/02

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NEW ORLEANS HEALTH CORPORATION
(A Non-Profit Corporation)

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MEMBER

American Institute of Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Board of Directors

New Orleans Health Corporation

I have audited the accompanying statement of financial position of New Orleans Health Corporation, hereafter NOHC (a nonprofit organization), as of June 30, 2001, and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of NOHC's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of NOHC as June 30, 2001, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in NOTES 7 and 9 to the financial statements, NOHC has not paid certain rents due to lessors and is currently in negotiation to seek relief of the amounts due. The possible outcome of these matters is uncertain at this time.

As shown in the financial statements, the organization incurred a \$380,088 decrease in net assets during the year ended June 30, 2001. In addition, the organization has incurred similar decreases in recent years. These factors, among others, as disclosed in NOTE 10 raise substantial doubt about the organization's ability to continue as a going concern. Management plans in this regard are also described in NOTE 10. These financial

statements do not include any adjustments that might result from the outcome of this uncertainty.

In accordance with Government Auditing Standards, I have also issued my report dated December 28, 2001, on my consideration of NOHC's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of my audit.

My audit was performed for the purpose of forming an opinion on the basic financial statements of NOHC taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations," and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Asif Gafur
Certified Public Accountant

December 28, 2001

NEW ORLEANS HEALTH CORPORATION
STATEMENT OF FINANCIAL POSTION
June 30, 2001

ASSETS

Accounts receivable, net of allowance for doubtful accounts (NOTE 3)	\$ 251,472
Other assets	1,900
Property and equipment, net of accumulated depreciation of \$ 395,759 (NOTE 4)	<u>715,854</u>
Total assets	<u><u>\$ 969,226</u></u>

LIABILITIES AND NET ASSETS

Accounts payable	\$ 215,239
Other payable (NOTE 6)	700,462
Rent payable (NOTE 7)	1,209,296
Notes payable (NOTE 5)	203,431
Accrued liabilities	146,944
Deferred revenue (NOTE 8)	<u>37,000</u>
Total liabilities	2,512,372
CONTINGENCIES AND COMMITMENTS (NOTE 9)	
Net Assets	
Unrestricted (NOTE 10)	<u>(1,543,146)</u>
Total net assets	<u>(1,543,146)</u>
Total liabilities and net assets	<u><u>\$ 969,226</u></u>

The accompanying notes are an integral part of these
financial statements

NEW ORLEANS HEALTH CORPORATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2001

	<u>UNRESTRICTED</u>
SUPPORT AND REVENUE	
Support	
Grants	\$ 517,437
Title X1X (Medicaid)	458,265
Title XV11 (Medicare)	<u>179,031</u>
Total support	1,154,733
Revenue	
Patient fees	173,667
Other	<u>18,855</u>
Total revenue	<u>192,522</u>
Total support and revenue	<u>1,347,255</u>
Expenses	
Program services	1,157,741
Support services	<u>569,602</u>
Total expenses	<u>1,727,343</u>
Decrease in net assets	(380,088)
Net assets, beginning of year	<u>(1,163,058)</u>
Net assets, end of year	<u><u>\$ (1,543,146)</u></u>

The accompanying notes are an integral part of these
financial statements

NEW ORLEANS HEALTH CORPORATION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2001

UNRESTRICTED

	Program Services	Support Services	Total (MEMORANDUM ONLY)
Salaries	\$ 975,079	\$ 146,768	\$ 1,121,847
Payroll taxes and employee benefits	60,884	19,550	80,434
Insurance	3,467	20,301	23,768
Other	10,686	78,420	89,106
Professional services	72,450	45,744	118,194
Provision for Bad Debt	5,954	21,365	27,319
Rental	6,046	200,817	206,863
Repairs and maintenance	2,623	5,627	8,250
Supplies	10,178	2,690	12,868
Telephone	256	17,532	17,788
	<u>1,147,623</u>	<u>558,814</u>	<u>1,706,437</u>
Depreciation	<u>10,118</u>	<u>10,788</u>	<u>20,906</u>
Total	<u>\$ 1,157,741</u>	<u>\$ 569,602</u>	<u>\$ 1,727,343</u>

The accompanying notes are an integral part of these financial statements

NEW ORLEANS HEALTH CORPORATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2001

Cash Flow from Operating Activities:	
Decrease in net assets	\$ (380,088)
Adjustments to reconcile change in net assets to cash used in operating activities:	
Depreciation	20,905
Provision for bad debt	27,320
Write off accounts receivable	44,729
Changes in Assets and Liabilities	
Decrease (increase) in:	
Accounts receivable	183,347
Other assets	1,500
Increase (decrease) in:	
Accounts payable	(23,750)
Other payable	(20,356)
Notes payable	9,379
Accrued liabilities	(68,702)
Rents payable	205,716
Net cash used in operating activities	-
Decrease in cash and cash equivalents	-
Cash and cash equivalents, beginning of year	-
Cash and cash equivalent, end of year	\$ -

The accompanying notes are an integral part of these
financial statements

NEW ORLEANS HEALTH CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2001

<u>Grantor</u>	<u>CFDA Number</u>	<u>Grant Expenditures</u>
STATE OF LOUISIANA		
Department of Health and Hospitals (Woment, Infants and Children)	93.808	\$ 148,876
Department of Health and Hospitals Services passed through primary recipients	93.224	279,379
State of Louisiana passed through City of New Orleans New Orleans East Clinic	N/A	<u>141</u>
TOTAL		<u>\$ 428,396</u>

See Independent Auditor's Report

**NEW ORLEANS HEALTH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2001**

Note 1:

Background and General Data:

New Orleans Health Corporation, hereafter NOHC, is a not-for-profit corporation formed in 1970 for the purpose of increasing the general level of health awareness to its patients with dignity and respect, regardless of race, age, religion, nationality or income. NOHC provides comprehensive, primary health care and social services through its three (3) community health centers. Those centers are:

Central City Health Center;
Lower Ninth Health Center; and
Desire-Florida Health Center.

During the year ended June 30, 2001, NOHC, also administered the following grant and program.

WIC Program

This program is funded by the Department of Health and Hospitals to provide special supplemental foods to qualified women, infants, and children residing in the State of Louisiana.

Additionally, NOHC is an approved Medicare and Medicaid service provider. NOHC also provides Home Health Care services.

Note 2:

Summary of Significant Accounting Principles

Principles of Accounting

The financial statements of NOHC are prepared in accordance with generally accepted accounting principles, and are prepared on the accrual basis.

NEW ORLEANS HEALTH CORPORATION
NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2001

Note 2:

Summary of Significant Accounting Principles, Continued:

Contributions

In accordance with SFAS No. 116, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of donor restrictions.

Funding

NOHC receives its primary funding through Medicare and Medicaid cost reimbursements and grants from the State of Louisiana and, other private donations.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures.

Accordingly, actual results could differ from those estimates.

Allowance for Losses

Allowance for estimated losses on receivables are provided when in the opinion of management, such losses are expected to be incurred.

Property and Equipment

NOHC follows the practice of capitalizing all property and equipment expenditures over \$500. Property and equipment are stated at cost and depreciation is computed under the straight-line method for all depreciable assets over their respective useful lives estimated to be five (5) years.

NEW ORLEANS HEALTH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2001

Note 2: **Summary of Significant Accounting Principles, Continued:**

Property and Equipment. Cont'd

Home Health Care Agency charges all property and equipment of \$5,000 and under to expense in accordance with certain policies and procedures.

Compensated Absences

Employees of NOHC are entitled to paid vacation and sick leave accrued at a rate of 5.4 hours per month. Employees' compensation for future compensated absences is approximately \$14,951 at June 30, 2001.

Functional Allocation of Expenses

The cost of providing the various programs and other activities has been summarized on a functional basis. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Cash Equivalents

For purposes of the statement of cash flows, NOHC considers all investments with original maturities of three months or less to be cash equivalents.

Credit Risk

NOHC maintains several cash balances at a financial institution. Amounts at the financial institutions are insured by the Federal Deposit Insurance Corporation up to \$100,000.

Income Taxes

NOHC is exempt from corporate income taxes under Section 501 (c)(3) of the Internal Revenue Service Code.

NEW ORLEANS HEALTH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2001

Note 2: **Summary of Significant Accounting Principles, Continued:**

Financial Statement Presentation

In June 1993, the Financial Accounting Standards Board (FASB) issued two (2) new pronouncements: Statement of Financial Accounting Standards (SFAS) No. 116, Accounting for Contributions Received and Contributions Made and SFAS No. 117, Financial Statements of Not-for-Profit Organizations.

Under SFAS No. 116, NOHC must recognize contributions received as revenue, including unconditional promises to give, in the period received at their fair value. At the same time, contributions made, including unconditional promises to give, must be recognized as expenses in the period made at their fair value. At June 30, 2001, there were no unconditional promises to give required to be recognized under SFAS No. 116.

Under SFAS No. 117, NOHC is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. In addition, NOHC is required to present a statement of cash flows.

Total Columns on Statements

The total column on the financial statements of this report is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Such data is not comparable to a consolidation.

Note 3: **Accounts Receivable**

The following represents an analysis for the allowance for doubtful accounts for the year ended June 30, 2001.

Balance at June 30, 2000	\$ 27,166
Add: Provisions for bad debts	27,320
Less: Write-off of bad debts	<u>-0-</u>
Balance at June 30, 2001	\$ <u>54,486</u>

NEW ORLEANS HEALTH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2001

Note 4: Property and Equipment:

At June 30, 2001 property and equipment consisted of the following:

Land	\$ 675,000
Furniture and equipment	336,835
Automobiles	<u>99,778</u>
	1,111,613
Less: Accumulated depreciation	<u>(395,759)</u>
Total	\$ <u>715,854</u>

Note 5: Notes Payable:

NOHC has an unsecured credit agreement with a bank. The terms are as follows:

Monthly payments should be equal to the greater of a) \$150 or b) 1 ½ % of the outstanding balance of principal and interest, at 1% plus Wall Street Journal Prime rate, payable on demand. This credit agreement is renewed annually.

\$ 73,775

NOHC has a note payable to a financial institution. The terms are as follows:

Monthly payments of \$1053.48, secured by a Medical Mobile Unit, interest rate at 10% per Annum, matures on December 31, 2002.

\$ 56,406

Less: Current portion

56,406

Long-term debt

\$ -0-

NOHC has defaulted on the note, and the Medical Mobile Unit has been confiscated by the holder of the note. The note holder has disposed of the Medical Mobile Unit. The cost of the Medical Mobile Unit was \$228,847. The holder of the note has not demanded further compensation.

**NEW ORLEANS HEALTH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2001**

Note 5: Note Payable, Continued

Also, NOHC has an unsecured note payable to a corporation. The terms are as follows:

Interest rate of 5% (approx.) per annum, no monthly payments, and an initial maturity date of January 31, 1999. This note was

re-negotiated, at the same terms with a

maturity date of May 31, 2000. Presently,

the note is due and interest is being accrued on the note. \$ 73,250

Current portion \$ 73,250

Note 6: Other Payables

Other payables included amounts due to Title XI, (Medicaid) program & Title XVII (Medicare) program resulting from preliminary review and final settlement of yearly cost reports and advances from both these programs.

Note 7: Rents Payable:

Included in rents payable at June 30, 2001 is \$874,296, which represents rents due to the City of New Orleans for the year ended June 30, 1996, June 30, 1997, June 30, 1998, June 30, 1999, June 30, 2000 and June 30, 2001 for facilities owned by the City and leased via annual operating leases. Management has decided to pay the City based on its financial capabilities. During the year ended June 30, 2001 no payments were made to the City. The City has not demanded payment of the balance and NOHC is not financially capable of paying the rent currently, and is in negotiation with the City to seek relief of amounts due to the City.

**NEW ORLEANS HEALTH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2001**

: Note 8: Deferred Revenue:

Deferred revenue at June 30, 2001 consists of the following:

Grant from State of Louisiana (New Orleans East Clinic) for which revenues will be recognized in subsequent year as the funds are expended.	\$ 37,000
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On January 13, 1995, a Cooperative Endeavor Agreement between the State of Louisiana, the City of New Orleans and NOHC was executed for a project entitled "EAST NEW ORLEANS HEALTH CLINIC FOR THE NEW ORLEANS HEALTH CORPORATION LAND ACQUISITION, PLANNING AND CONSTRUCTION" containing an appropriation of \$2,250,000. Under this agreement, at June 30, 2001, \$779,000 was received by NOHC of which \$746,895 has been expended toward site acquisition and maintenance.

Note 9: Commitments and Contingencies:

NOHC leases administrative office space under an operating lease expiring August 31, 2001. Rental expense for the year ended June 30, 2001 under this lease was \$60,000. This lease is renewed annually. The corporation owes \$ 335,000 to the lessor.

Additionally, NOHC has annual operating leases with the City of New Orleans expiring on December 31, 2001 for each of the three (3) clinics it operates. The terms of these leases provide for monthly payments of \$3 plus NOHC's pro rata share of the facility's operating expenses, which amounts to \$12,140 for all three (3) clinics combined per month. Total annual rental expense pertaining to these leases amount to \$145,716.

Note 10: Going Concern:

NOHC has a cumulative deficit. This deficit resulted from preliminary review and final Medicaid and Medicare Cost Report Settlements for various fiscal years and operating deficits for fiscal year ended June 30, 1997, June 30,1999, June 30, 2000 and June 30, 2001.

The cumulative deficit of \$1,543,146 included \$ 874,296 payable to the City of New Orleans for current and prior years rent. The Corporation is

NEW ORLEANS HEALTH CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2001

Note 10: Going Concern, Continued

in negotiation with the City to waive the amount. The City has not demanded the payment.

Additionally, the Corporation owes \$ 335,000 for rent on the Administrative Office for current and prior years. The lessor has not demanded any payment NOHC plans to negotiate the reduction of the outstanding balance.

Management believes the reduction or waiver of both the rents amounting to \$1,209,296 will definitely contribute to the successful operation of New Orleans Health Corporation in the future.

In August 2000, the Corporation filed for bankruptcy under Chapter 11 of the bankruptcy act. Chapter 11 relates to reorganization of debt and not complete liquidation of the corporation. However, in April 2001 N.O.H.C.'s decided not to pursue bankruptcy, and the bankruptcy court approved the withdrawal from the bankruptcy filing. Presently, the corporation has reduced operating expenses and is seeking revenues from various sources. Also, management is negotiating with vendors and Medicaid and Medicare authorities to reduce the outstanding payable balances.

Note 11: Fair Value of Financial Instruments:

The carrying amount approximates the fair value of cash and short-term financial instruments based on quoted market prices at June 30, 2001. Those financial instruments consist of cash and notes payable at June 30, 2001.

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MEMBER

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS**

To the Board of Directors
New Orleans Health Corporation

I have audited the financial statements of New Orleans Health Corporation, hereafter NOHC, (a nonprofit organization), as of and for the year ended June 30, 2001, and have issued my report thereon dated December 28, 2001. I have conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

As mentioned in the Auditor's Financial Report and discussed in Notes 7 and 9 to the financial statements, NOHC has not paid certain rents due to lessors and is currently in negotiation to seek relief of the amounts due. The possible outcome of this matter is uncertain at this time. Additionally as discussed in Note 10 to the financial statements raise substantial doubt about the organization's ability to continue as a going concern.

Compliance

As part of obtaining reasonable assurance about whether NOHC's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my test disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs.

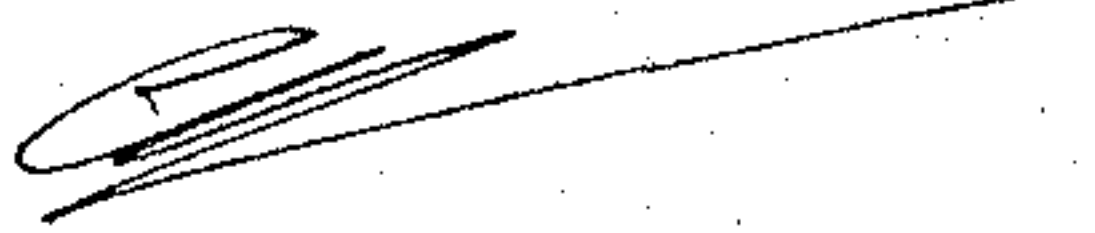
**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS**

Internal Control Over Financial Reporting

In planning and performing my audit, I considered NOHC's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not provide assurance on the internal control over financial reporting. However, I noted certain matters involving the internal control over financial reporting and its operation that I consider to be reportable conditions. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect NOHC's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, I believe that none of the reportable conditions described above is a material weakness.

This report is intended for the information of the Board of Directors, management, State of Louisiana, federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.


Asif Gafur
Certified Public Accountant

December 28, 2001

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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of Directors
New Orleans Health Corporation

Compliance

I have audited the compliance of New Orleans Health Corporation, hereafter NOHC, (a nonprofit organization), with the types of compliance requirements described in the "U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement" that are applicable to each of its major federal programs for the year ended June 30, 2001. NOHC's major federal programs are identified in the Schedule of Expenditures of Federal Awards. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of NOHC's management. My responsibility is to express an opinion on NOHC's compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about NOHC's compliance with those requirements and performing such other procedures, as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of NOHC's compliance with those requirements.

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**

In my opinion, NOHC complied in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2001. However, the results of my auditing procedures disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs.

Internal Control Over Compliance

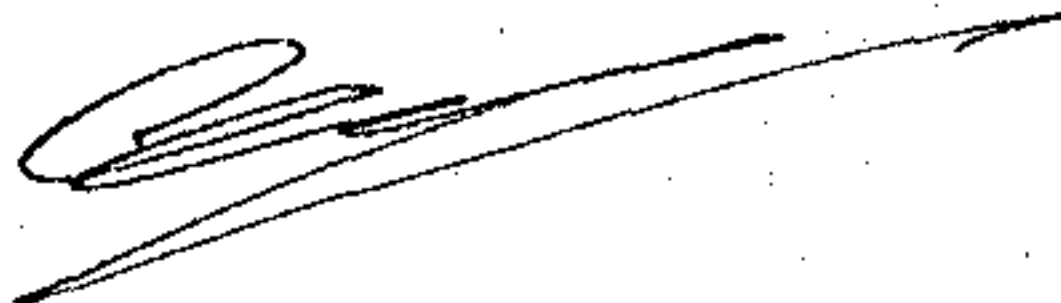
The management of NOHC is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning, and performing my audit, I considered NOHC's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

I noted certain matters involving the internal control over compliance and its operation that I consider to be reportable conditions. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in my judgment, could adversely affect NOHC's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. Reportable conditions are described in the accompanying schedule of findings and questioned costs.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weakness. However, I believe none of the reportable conditions described above is a material weakness.

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

This report is intended for the information of the Board of Directors, management, State of Louisiana, federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.



Asif Gafur
Certified Public Accountant

December 28, 2001

**NEW ORLEANS HEALTH CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2001**

Patient Balances

1. Reportable Condition – Receivables

Per my examination, I noted no patient or patient aged accounts receivable trial balance is being maintained on a current basis that reconciles to the general ledger.

NOHC should maintain a patient and an aged patient accounts receivable trial balance that should be reconciled to the general ledger control account on a monthly basis.

Management Corrective Action Plan

Management stated that they concur with the above finding and have partially implemented a system. The system is gradually being implemented because of cost and time constraints.

Medicare, Medicaid and Patient Balances

2. Reportable Condition – Receivable

Per my examination, I noted Medicare, Medicaid and patient fees allowance for doubtful accounts balances were not periodically adjusted to reflect the current collectible outstanding balance.

I recommend that Medicare, Medicaid and patient fees allowance for doubtful accounts outstanding balances be periodically reviewed and adjusted to reflect current collectible outstanding balance.

Management Corrective Action Plan

Management stated that previously the auditor was responsible for adjusting the Medicare, Medicaid and patient receivable balances. In the future, NOHC, will periodically review and adjust the Medicare and Medicaid balances since detailed allowance for doubtful accounts balances are available

**NEW ORLEANS HEALTH CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2001**

Medicare, Medicaid and Patient Balances – Continued

and a computerized system has been implemented to track Medicare and Medicaid billing and payment activity by specific claim and/or billing. Patient balances will be periodically reviewed and adjusted when a computerized system to track patient billing and payment activity by specific claim and/or billing has been fully implemented.

All Programs

3. Timely Deposits of Payroll Taxes

Incurred federal and state payroll taxes not paid for a prior year to the Internal Revenue Service are still outstanding.

NOHC should timely deposit all incurred taxes to avoid interest and other charges.

Management Corrective Action Plan

Management stated that certain obligations had to be met which delayed the payment of taxes. Presently, all taxes are paid on incurrence.

**NEW ORLEANS HEALTH CORPORATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2001**

Patient Balances

1. Reportable Condition - Receivable

No aged patient accounts receivable trial balance is being maintained on a current basis that reconciles to the general ledger.

Current Status

Because of cost and time constraints, the system is gradually being implemented.

Medicare, Medicaid and Patient Balances

2. Reportable Condition - Receivable

Medicare, Medicaid and patient fees allowance for doubtful accounts were not periodically adjusted to reflect the current collectible outstanding balance.

Current Status

NOHC will periodically review and adjust the Medicare and Medicaid balances since detailed allowance for doubtful accounts balances are available and a computerized system has been implemented to track Medicare/Medicaid billing and payment activity by specific claim and/or billing. Patient receivable balances will be periodically reviewed and adjusted when a computerized system to track patient billing and payment activity by specific claim and/or billing has been fully implemented.

**NEW ORLEANS HEALTH CORPORATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2001**

3. Medicare-Home Health Agency

Home Health Agency's (HHA) Medicare billings were not current, and were approximately seven to eight months behind.

Current Status

Medicare billings are current and no backlog exists.

All Programs

4. Timely Deposits of Payroll Taxes

Incurred federal and state payroll taxes for a certain period of time were not paid to the Internal Revenue Service.

Current Status

All current taxes are paid timely, however, taxes not paid in the previous year are still outstanding.

DATA COLLECTION FORM (SF-SAC)

Form SF-SAC 8-97		OMB No. 0348-0057 U.S. DEPARTMENT OF COMMERCE - BUREAU OF THE CENSUS ACTING AS COLLECTING AGENT FOR OFFICE OF MANAGEMENT AND BUDGET	
Data Collection Form for Reporting on AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS			
Complete this form, as required by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."		RETURN TO: Single Audit Clearinghouse 1201 E. 10th Street Jeffersonville, IN 47132	
PART I GENERAL INFORMATION (To be completed by auditee, except for item 7)			
1. Fiscal year ending date for this submission: Month Day Year 06 / 30 / 01		2. Type of Circular A-133 audit: <input checked="" type="checkbox"/> Single audit <input type="checkbox"/> Program-specific audit	
3. Audit period covered: <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Other Months <input type="checkbox"/> Biennial		FEDERAL GOVERNMENT USE ONLY	4. Date received by Federal clearinghouse
5. Employer Identification Number (EIN): a. Auditee EIN: 720759008 b. Are multiple EINs covered in this report? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
6. AUDITEE INFORMATION		7. AUDITOR INFORMATION (To be completed by auditor)	
a. Auditee name New Orleans Health Corporation		a. Auditor name Asif Gafur, CPA	
b. Auditee address (Number and street) 1008 Jourdan Ave. City New Orleans State Louisiana ZIP Code 70117		b. Auditor address (Number and street) 4659 Charlmack Dr. City New Orleans State Louisiana ZIP Code 70127	
c. Auditee contact Name Burnell Langle Title Finance Director		c. Auditor contact Name Asif Gafur Title C. P. A.	
d. Auditee contact telephone (504) 947-7775		d. Auditor contact telephone (504) 241-9328	
e. Auditee contact FAX (Optional) (504) 947-7190		e. Auditor contact FAX (Optional) () -	
f. Auditee contact E-mail (Optional) NOHEALTH@aol.com		f. Auditor contact E-mail (Optional)	
8. AUDITEE CERTIFICATION STATEMENT - This is to certify that, to the best of my knowledge and belief, the auditee has: (1) Engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and (3) the information included in Parts I, II, and III of this data collection form is accurate and complete. I declare that the foregoing is true and correct.		9. AUDITOR STATEMENT - The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of the form, except for Part II, items 5 and 6, was transferred from the auditor's report(s) for the period described in Part I, items 1 and 3, and is not a substitute for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s). A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in Parts II and III of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.	
Signature of certifying official <i>Burnell Langle</i> Name/Title of certifying official Burnell Langle/Finance Director		Date Month Day Year 12 / 28 / 01 Signature of auditor <i>[Signature]</i> Date Month Day Year 12 / 28 / 01	

EIN: 7 2 0 7 5 9 0 0 8

PART I GENERAL INFORMATION - Continued

8. Indicate whether the auditee has either a Federal cognizant or oversight agency for audit. (Mark (X) one box)

1 ☐ Cognizant agency 2 ☒ Oversight agency

9. Name of Federal cognizant or oversight agency for audit (Mark (X) one box)

- | | | | |
|----------------------------------------------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------------------------|--------------------------------------------------------------------------------|
| 01 <input type="checkbox"/> African Development Foundation | 23 <input type="checkbox"/> Federal Emergency Management Agency | 45 <input type="checkbox"/> Justice | 67 <input type="checkbox"/> Peace Corps |
| 02 <input type="checkbox"/> Agency for International Development | 24 <input type="checkbox"/> Federal Mediation and Conciliation Service | 46 <input type="checkbox"/> Labor | 68 <input type="checkbox"/> Small Business Administration |
| 03 <input type="checkbox"/> Agriculture | 25 <input type="checkbox"/> General Services Administration | 47 <input type="checkbox"/> National Aeronautics and Space Administration | 69 <input type="checkbox"/> Social Security Administration |
| 04 <input type="checkbox"/> Commerce | 26 <input type="checkbox"/> Health and Human Services | 48 <input type="checkbox"/> National Archives and Records Administration | 70 <input type="checkbox"/> State |
| 05 <input type="checkbox"/> Corporation for National and Community Service | 27 <input type="checkbox"/> Housing and Urban Development | 49 <input type="checkbox"/> National Endowment for the Arts | 71 <input type="checkbox"/> Transportation |
| 06 <input type="checkbox"/> Defense | 28 <input type="checkbox"/> Institute for Museum Services | 50 <input type="checkbox"/> National Endowment for the Humanities | 72 <input type="checkbox"/> Treasury |
| 07 <input type="checkbox"/> Education | 29 <input type="checkbox"/> Inter-American Foundation | 51 <input type="checkbox"/> National Science Foundation | 73 <input type="checkbox"/> United States Information Agency |
| 08 <input type="checkbox"/> Energy | 30 <input type="checkbox"/> Interior | 52 <input type="checkbox"/> Office of National Drug Control Policy | 74 <input type="checkbox"/> Veterans Affairs |
| 09 <input type="checkbox"/> Environmental Protection Agency | | | <input checked="" type="checkbox"/> Other - Specify: State Legislative Auditor |

PART II FINANCIAL STATEMENTS (To be completed by auditor)

1. Type of audit report (Mark (X) one box)

1 ☒ Unqualified opinion 2 ☐ Qualified opinion 3 ☐ Adverse opinion 4 ☐ Disclaimer of opinion

2. Is a "going concern" explanatory paragraph included in the audit report?

1 ☒ Yes 2 ☐ No

3. Is a reportable condition disclosed?

1 ☒ Yes 2 ☐ No - SKIP to Item 5

4. Is any reportable condition reported as a material weakness?

1 ☐ Yes 2 ☒ No

5. Is a material noncompliance disclosed?

1 ☐ Yes 2 ☒ No

PART III FEDERAL PROGRAMS (To be completed by auditor)

1. Type of audit report on major program compliance

1 ☒ Unqualified opinion 2 ☐ Qualified opinion 3 ☐ Adverse opinion 4 ☐ Disclaimer of opinion

2. What is the dollar threshold to distinguish Type A and Type B programs § .520(b)?

\$300,000

3. Did the auditee qualify as a low-risk auditee (§ .530)?

1 ☐ Yes 2 ☒ No

4. Are there any audit findings required to be reported under § .510(a)?

1 ☐ Yes 2 ☒ No

5. Which Federal Agencies are required to receive the reporting package? (Mark (X) all that apply)

- | | | | |
|----------------------------------------------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------------------------|--------------------------------------------------------------------------------|
| 01 <input type="checkbox"/> African Development Foundation | 23 <input type="checkbox"/> Federal Emergency Management Agency | 45 <input type="checkbox"/> Justice | 67 <input type="checkbox"/> Peace Corps |
| 02 <input type="checkbox"/> Agency for International Development | 24 <input type="checkbox"/> Federal Mediation and Conciliation Service | 46 <input type="checkbox"/> Labor | 68 <input type="checkbox"/> Small Business Administration |
| 03 <input type="checkbox"/> Agriculture | 25 <input type="checkbox"/> General Services Administration | 47 <input type="checkbox"/> National Aeronautics and Space Administration | 69 <input type="checkbox"/> Social Security Administration |
| 04 <input type="checkbox"/> Commerce | 26 <input type="checkbox"/> Health and Human Services | 48 <input type="checkbox"/> National Archives and Records Administration | 70 <input type="checkbox"/> State |
| 05 <input type="checkbox"/> Corporation for National and Community Service | 27 <input type="checkbox"/> Housing and Urban Development | 49 <input type="checkbox"/> National Endowment for the Arts | 71 <input type="checkbox"/> Transportation |
| 06 <input type="checkbox"/> Defense | 28 <input type="checkbox"/> Institute for Museum Services | 50 <input type="checkbox"/> National Endowment for the Humanities | 72 <input type="checkbox"/> Treasury |
| 07 <input type="checkbox"/> Education | 29 <input type="checkbox"/> Inter-American Foundation | 51 <input type="checkbox"/> National Science Foundation | 73 <input type="checkbox"/> United States Information Agency |
| 08 <input type="checkbox"/> Energy | 30 <input type="checkbox"/> Interior | 52 <input type="checkbox"/> Office of National Drug Control Policy | 74 <input type="checkbox"/> Veterans Affairs |
| 09 <input type="checkbox"/> Environmental Protection Agency | | | 00 <input type="checkbox"/> None |
| | | | <input checked="" type="checkbox"/> Other - Specify: State Legislative Auditor |

FORM SF-SAC (8-97)

PART III

PROGRAMS - Continued:

PART III PROGRAMS - Continued									
6. AWARDS EXPENDED DURING FISCAL YEAR				7. AUDIT FINDINGS AND QUESTIONED COSTS					
number (a)	Name of program (b)	Amount expended (c)	Major program (d)	Type of compliance requirements ² (e)	Amount of questioned costs (f)	Internal control findings ³ (g)	Audit finding reference number(s) (h)		
93.808	Women, Infants and Children	\$ 148,876	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No		\$	1 <input type="checkbox"/> A <input type="checkbox"/> C 2 <input type="checkbox"/> B			
93.224	Excellth	\$ 279,379	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No		\$	1 <input type="checkbox"/> A <input type="checkbox"/> C 2 <input type="checkbox"/> B			
N/A	New Orleans East Clinic	\$ 141	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No		\$	1 <input type="checkbox"/> A <input type="checkbox"/> C 2 <input type="checkbox"/> B			
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